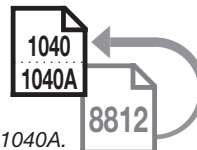Continuing the scenario from a previous topic activity, assume that Emily and Victor Howard are eligible to take the additional child tax credit, according to their Child Tax Credit Worksheet. In this example, assume their adjusted gross income is $31,467 ($18,467 of which is taxable earned income and $13,000 is unemployment compensation); their tax from line 33 of Form 1040A is $226. Their taxable income is $2,267; their Social Security and Medicare taxes are $1,413 and their Earned Income Credit is $1,219.

Scroll down to complete their Form 8812 given the information above.

Without closing the PDF window, return to the lesson screen and click Check My Answer.

Form **8812**

Department of the Treasury
Internal Revenue Service (99)

Additional Child Tax Credit

1040 / 1040A → 8812

Complete and attach to Form 1040 or Form 1040A.

OMB No. 1545-1620

20**05**

Attachment
Sequence No. **47**

Name(s) shown on return

Your social security number

Part I	All Filers

1 Enter the amount from line 1 of your Child Tax Credit Worksheet on page 38 of the Form 1040 instructions or page 37 of the Form 1040A instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication **1**

2 Enter the amount from Form 1040, line 52, or Form 1040A, line 33 . . . .   **2**

3 Subtract line 2 from line 1. If zero, **stop**; you cannot take this credit **3**

4a Earned income (see instructions on back) **4a**

 b Nontaxable combat pay from Form(s) W-2, box 12, with code Q. If married filing jointly, include your spouse's amounts with yours. . . .   **4b**

5 Is the amount on line 4a more than $11,000?
   ☐ **No.** Leave line 5 blank and enter -0- on line 6.
   ☐ **Yes.** Subtract $11,000 from the amount on line 4a. Enter the result .   **5**

6 Multiply the amount on line 5 by 15% (.15) and enter the result **6**
   Next. Do you have three or more qualifying children?
   ☐ **No.** If line 6 is zero, **stop;** you cannot take this credit. Otherwise, skip Part II and enter the **smaller** of line 3 or line 6 on line 13.
   ☐ **Yes.** If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.